



**DEPARTMENT OF  
TAXATION**

(808) 587-4242

Toll Free: 1-800-222-3229

**DEPARTMENT OF  
LABOR AND  
INDUSTRIAL RELATIONS**

(808) 586-8914

**DEPARTMENT OF  
BUSINESS, ECONOMIC  
DEVELOPMENT &  
TOURISM**

Business Action Center

(808) 586-2545

# STATE OF HAWAII BASIC BUSINESS APPLICATION

## A Message from Governor Cayetano

Congratulations on your decision to start a business in Hawaii. This "Basic Business Application" simplifies the start-up process by offering a convenient way to register your business. Registration used to require a dozen different tax forms, licenses and permits totaling 20 pages. This application consolidates and streamlines all the paperwork into one document. As a result, paperwork and business costs are reduced. You save time and money. The savings become even more significant when you consider 30,000 new businesses are started each year in Hawaii.

The following pages provide you with basic information about starting your business and step-by-step instructions to complete the application. If you need help, please contact us at one of the telephone numbers or addresses listed on page five. The State of Hawaii is ready to help you get started.

Aloha,

**BENJAMIN J. CAYETANO**  
Governor

**BE SURE TO SIGN THE FORM.**

**Mail the completed application to your nearest Department of Taxation district office:**

OAHU DISTRICT OFFICE  
P.O. Box 1425  
Honolulu, HI 96806-1425

HAWAII DISTRICT OFFICE  
P.O. Box 937  
Hilo, HI 96721-0937

MAUI DISTRICT OFFICE  
P.O. Box 1427  
Wailuku, HI 96793-6427

KAUAI DISTRICT OFFICE  
P.O. Box 1687  
Lihue, HI 96766-5687

Page 2 of the form will be forwarded to the Department of Labor and Industrial Relations, Unemployment Insurance Division.

# BEFORE YOU BEGIN TO DO BUSINESS IN HAWAII

This booklet is designed to simplify the process of starting a business in Hawaii. Each year, over 30,000 new businesses are formed; thus, it is important to get off to a good start. The enclosed application form will allow you to register for various State tax and employer licenses and permits, including general excise, withholding, and unemployment insurance.

Every person or company intending to do business in Hawaii, including every individual who is self-employed or who hires employees, must apply for a General Excise Tax Identification Number. The general excise tax law taxes persons (individuals, corporations, partnerships, or other entities) on the gross income they derive from their business activities in Hawaii. The tax is often called a gross income tax because deductions for business expenses such as materials, labor, travel, office supplies, etc., generally are not allowed. In addition, every person or company (with very few exceptions) with employees in Hawaii must register for the Withholding Tax and apply for Unemployment Insurance coverage.

A sole proprietor who has no employees may use a social security number as a business taxpayer number with the federal government. It is

essential that all other businesses acquire a Federal Employer Identification Number (FEIN) which is issued by the Internal Revenue Service.

If you are forming a corporation, association, limited liability company, partnership, or limited liability partnership, you must file organization papers with the Department of Commerce and Consumer Affairs (DCCA) whether you are based inside or outside of Hawaii. This Department also determines if there are certain requirements and standards to meet to practice your trade or profession.

Each county issues licenses to specific types of businesses and occupations. These are valid only within the county and are not transferable. Information on the county license requirements are available at the Finance Department in each county.

Should you have questions or desire assistance in completing the application form, contact the Department of Taxation, the Department of Labor & Industrial Relations, or the Department of Business, Economic Development & Tourism's *Business Action Center*. The addresses and phone numbers are located on page 5 of the instructions.

---

## UNEMPLOYMENT INSURANCE INFORMATION

The State of Hawaii Department of Labor and Industrial Relations requires that an individual or organization which has, or plans to have, one or more workers performing services for it must register with the Unemployment Insurance (UI) Division within twenty (20) days after services in employment are first performed. If an employing unit is subject to the provisions of Chapter 383, Hawaii Revised Statutes, it will be assigned an employer account identification number, also commonly known as the Department of Labor (DOL) number. A post registration packet will then be issued which includes a "Handbook for Employers", Notice to Workers poster, and quarterly contribution forms.

### SUCCESSOR EMPLOYERS

If you have succeeded to the business of another employer, you may acquire the experience record of your predecessor, provided that:

1. Form UC-86, "Waiver of Employer's Experience Record", is filed within sixty (60) days after the date of acquisition or by March 1 of the following year; and
2. The predecessor has cleared all contributions and reports due to the UI Division.

If these conditions are met, the rate of the predecessor is assigned immediately to your account. However, if the Form UC-86 is filed after sixty days but by March 1 of the next year, the experience record of the predecessor and successor employers will be combined to determine your rate for the following calendar year. Contact the nearest UI office to obtain Form UC-86.

### EXCLUDED SERVICES

Section 383-7, Hawaii Revised Statutes, identifies certain services that are excluded from coverage under the UI law. Accordingly, earnings from the performance of services in these specific categories are exempt from state UI taxes. The major exclusions include:

#### Family Owned Corporations

A family-owned corporation with no more than two (2) family members, related by blood or marriage, who, as the only employees each own at least fifty (50) percent of the shares issued by the corporation may apply for exclusion from UI coverage provided an application is filed and qualifying requirements are met. To elect this exclusion option, Form UC-336, "Election by Family-Owned Corporation to be Excluded From Coverage Under Section 383-7(20)" should be obtained from and submitted to the

nearest UI office. This exclusion shall be effective the first day of the calendar quarter in which the application is approved by the department.

#### Agricultural Employers

Agricultural employers are subject under the law if they paid cash wages of \$20,000 or more in any calendar quarter in the current or preceding calendar year, or if they had 10 or more employees in 20 or more weeks in the current or preceding calendar year. The weeks need not be complete nor consecutive and the 10 employees need not be the same employees.

Agricultural employers, with less than 10 employees, who pay cash wages of less than \$20,000 in any calendar quarter, may be subject to worker's compensation, temporary disability insurance and prepaid health care.

#### Domestic Employers

Domestic employers in a private home, local college club or local chapter of a college fraternity or sorority are covered under the law if the employer pays cash remuneration of \$1,000 or more to individuals in domestic service in any calendar quarter of the current or preceding calendar year.

#### Other Major Exclusions Include:

- Family employment (parents, spouse, or children under 21 years of age),
- Service by ordained members of a church,
- Service by registered travel sales representative remunerated by way of commission,
- Service by a vacuum cleaner salesperson remunerated solely by commission,
- Service by real estate agents remunerated solely on commission basis, and
- Service by a direct seller as defined in section 3508, Internal Revenue Code of 1986, as amended.

### NON PROFIT ORGANIZATIONS

Non-profit organizations qualifying for income tax exemption under Section 501(c)(3) of the Internal Revenue Code may self-finance benefits to their employees on a reimbursable basis. If further details are required, please contact the Unemployment Insurance Office in your county.

## LINE-BY-LINE INSTRUCTIONS

**Note:** Remember to complete the back side of page 1 of the form.

1. Check the appropriate box(es) that best describes your purpose in filing this application.

**General Excise (G.E.)** — This is a business privilege tax measured by gross proceeds of sales or gross income. The tax rate is 1/2 of 1% on wholesaling and intermediary services, producing, manufacturing, sugar processing and pineapple canning; all other activities (retailing business and professional services, contracting, theatre, amusement, radio, interest, commissions, rentals) are taxed 4%, except insurance commissions received by general agents, subagents and solicitors who are taxed at .15%. Check this box if you have ongoing business activity in Hawaii which is subject to the G.E. tax.

**Employer's Withholding** — Employers are required to withhold State income taxes on compensation paid to employees for services performed in Hawaii. Employers must register with the Department by completing this application. One identification number is assigned for G.E./use and withholding tax purposes. A business may register for withholding tax purposes at the same time it applies for a G.E. tax license or may later amend the original application to add the withholding tax. Check this box if you have employees, including domestic employees.

**Unemployment Insurance** — This is a tax on wages paid by employing units with 1 or more employees with certain exemptions. The unemployment tax rate is determined according to a multi-contribution schedule system. Check this box if you have any employees, excluding those services discussed on page 1 of the instructions.

**Transient Accommodations** — This is a tax levied on the furnishing of a room, apartment, suite, or the like which is customarily occupied by the transient for less than 180 consecutive days for each letting by a hotel, apartment, motel, horizontal property regime or cooperative apartment, rooming house, or other place in which lodgings are regularly furnished to transients for consideration. Check this box if you are a transient accommodations operator.

**G.E. One Time Event** — If you are having a one-time activity subject to the G.E. tax (e.g. visiting theatrical performances, sale of items at a product show, providing personal services or conducting a seminar) check this box.

**Seller's Collection of the Use Tax** — If you are an out-of-state seller who is not subject to the G.E. tax but who is voluntarily registering to collect the use tax on merchandise sold to purchasers in the State for use (not resale) by the purchaser, check this box.

**Use Tax Only** — This is an excise tax levied on tangible personal property which is imported or purchased from an unlicensed seller for use in the State. The tax is based upon the purchase price or value of the tangible personal property purchased or imported, whichever is applicable. If you are not otherwise required to be licensed under the G.E. tax law and you purchase from an unlicensed seller and import into Hawaii tangible personal property for your use, check this box.

**Rental Motor Vehicle & Tour Vehicle Surcharge** — There is a rental motor vehicle surcharge tax of \$2 a day or any portion of a day that a rental motor vehicle is rented or leased. The tax is levied on the lessor. There is also a tour vehicle surcharge tax of \$65 per month for each tour vehicle in the 25 passenger seat and over category and \$15 per month for each tour vehicle in the 8 to 25 passenger seat category. The tax is levied on the tour vehicle operator. Check this box if you are engaged in the business of providing rental motor vehicles to the public or are a tour vehicle operator.

**Liquor** — This is a gallonage tax imposed upon "dealers" as defined in the law and certain others who sell or use liquor. A liquor tax permit is required and must be renewed before July 1st of each year. Check this box if you are dealer who is required to have a permit.

**Cigarette and Tobacco** — "Wholesalers" and "Dealers" as defined in the law and certain others must pay an excise tax on sale or use of tobacco products, equal to 40% of the wholesale price, and a fixed tax rate per cigarette. A cigarette tax and tobacco tax license is required and must be renewed before July 1st of each year. Check this box if you are a wholesaler or dealer who is required to have a license.

**Liquid Fuel Distributor** — Distributors, as defined, are required to pay tax on aviation fuel, diesel oil, liquefied petroleum gas, and other liquid fuels. Distributors are required to register and be licensed. Licenses are valid until revoked. An Environmental Response Tax is also imposed on a petroleum product sold by a distributor to a retail dealer or end user. Check this box if you are a liquid fuel distributor.

**Liquid Fuel Retail Dealer** — Any person who purchases liquid fuel from a distributor and sells the liquid fuel at retail is required to file a certificate of retail with the distributor monthly. The distributor is NOT entitled to a reduction in taxes for gallonage sold to a retail dealer unless the retail dealer obtains the proper permit, which expires at the end of each calendar year, from the department of taxation. Check this box if you are a liquid fuel retail dealer and are applying for liquid fuel retail dealer's permit.

2. Enter the legal name of the business. If the business is a sole proprietorship, the legal name would be the individual's legal name.
3. Enter the name that the company does business as (dba) if different than the legal business name. (Example: Legal name Mary Kealoha - dba Kealoha Lei Stand.)
4. Enter the mailing address of the business.
5. Enter the business' physical location in Hawaii. If you have more than one location, list them on a separate sheet of paper and attach it to the application.
6. If you have no physical location in Hawaii, provide the name, address and telephone number of the individual performing services in Hawaii for your company.
7. Check the box that describes the type of business entity making the application. If you are a Limited Liability Company (LLC), Nonprofit organization or any other entity not listed, please check the box "Other" and note the type of business entity. Limited Liability Partnerships (LLPs) are recognized as partnerships and should check the box "Partnership".
8. List the telephone numbers where a responsible party of the business may be contacted.
9. Enter the social security number if the type of business is a Sole Proprietorship.
10. Enter the social security number of the sole proprietor's spouse.
11. Enter the Federal Employer Identification Number (FEIN). If you have employees, you must have a FEIN. If you are not required to have a FEIN, leave this box blank. If you are a subsidiary member of a controlled group of corporations, see the instructions for line 28 on page 4.
12. List the appropriate information:
  - a. If you checked sole proprietor on line 7, list the individual and the individual's spouse's (if applicable) social security number, name, title (owner or spouse), residential address, and telephone number where they can be reached.
  - b. If you checked partnership on line 7, or you are a LLC that has elected to be taxed as a partnership, list each partner's social security number, name, title, residential address, and telephone number where they can be reached. If the partner is an entity other than an individual, enter the partner's FEIN. If there are more than three partners, list the required information on an additional sheet of paper and attach it to the application.
  - c. If you checked Corporation on line 7 and are an S corporation

**Form BB-1  
Instructions  
(1998)**

or C corporation, or you checked Other on line 7 and are a Nonprofit organization or you are a LLC that has elected to be taxed as a corporation, list each officer's social security number, name, title, residential address, and telephone number where they can be reached. If there are more than three officers, list the required information on an additional sheet of paper and attach it to the application.

- d. If you checked a government agency or are a fiduciary, line 12 is optional.

13. If you purchased, or took over, an existing business, answer question a,b, and c, then list the previous business' name, dba, address, G.E. Identification number and Unemployment Insurance Account number. Otherwise, enter "Not Applicable".

**14. TYPE OF BUSINESS ACTIVITIES —**

Circle all numbers that correspond to the G.E. tax activities described on page 4 that your business is engaged in. Then on the line below the activity numbers, describe fully the type of business activities you are engaged in, concentrating on your principal activity and the product/service. Include the percentage based on gross receipts if you are engaged in more than one type of activity. Examples: General Contractor—building construction (single-family residential 70%, hotel 10%, commercial 10%, industrial 10%); Manufacturing—men's aloha shirts; Retail—sporting goods; Wholesale and Retail—cosmetics (wholesale 90%, retail 10%).

15. Enter the number of establishments or branches in Hawaii operated by this employing unit.
16. Enter the date the business began or will begin operating in Hawaii. If you checked "Seller's Collection" of the use tax on line 1, enter the date you first started or will start collecting the use tax on merchandise sold to purchasers in Hawaii.
17. Enter the date the business hired or will hire employees in Hawaii.
18. Enter the number of employees your business had on the date employment began.
19. If you do not have any employees, enter a date when you anticipate hiring any employees? If you do not anticipate hiring any employees, enter "N/A".
20. Enter the date your business began or will begin paying employees in Hawaii.

**CONTINUE ON THE BACK OF THE FIRST PAGE OF THE FORM.**

**21. LICENSE/PERMIT/REGISTRATION FEE —**

Enter the appropriate information and applicable fee for each box you checked on line 1. Please fill in all that apply to your application.

- a. If you checked the box **General Excise** the following fee(s) will apply:
- If your business began **on or after January 1, 1990**, or if your business began **before January 1, 1990, and continued to be in business after 1989**, a one-time \$20.00 fee must be paid with this application. Your license will remain effective until you cancel it; no further fee will be due.
  - If you are a nonprofit organization which has received exemption from the payment of G.E. tax and you have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.
  - If your business began **before January 1, 1990**, a fee of either \$1.00, \$2.50, or \$3.00 is also due for each calendar year (or part of a calendar year) you were in business through 1989. See page 5 for which fee is applicable.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- b. If you checked the box **G.E. One Time Event**, enter the begin date of your one-time event. A one-time \$20.00 fee must be paid with this application. Enter \$20.00 in the space provided. If you are a nonprofit organization which has received exemption from the payment of G.E. tax and you

have paid the \$20.00 nonprofit registration fee, no fee is due; enter "0" in the space provided.

- c. If you checked the box **Transient Accommodations**, enter the date your transient accommodations activity(ies) began in Hawaii. The following fee(s) will apply:
- If you first offered a transient accommodation for rent **on or after January 1, 1990** or if first offered for rent **before January 1, 1990, and continued to be offered for rent after 1989**, a one-time fee of either \$5.00 or \$15.00 must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due. Your fee is:
    - \$5.00 (check box 5) if you have 1-5 transient accommodations units.
    - \$15.00 (check box 6) if you have 6 or more transient accommodation units.
  - If your business began **before January 1, 1990**, a fee of \$1.00 is due for each calendar year (or part of a calendar year) you were in business for the years 1987 through 1989.

ENTER THE TOTAL FEE FOR ALL YEARS IN THE SPACE PROVIDED.

- d. If you checked the box **Use Tax Only**, enter the date you first imported tangible personal property for your use in Hawaii. No fee is required.
- e. If you checked the box **Employer's Withholding**, no fee is required.
- f. If you checked the box **Unemployment Insurance**, no fee is required.
- g. If you checked the box **Seller's Collection**, enter the date you began collecting the use tax on merchandise you sold to purchasers in Hawaii. No fee is required.
- h. If you checked the box **Rental Motor Vehicle & Tour Vehicle**, enter the date your rental motor vehicle and/or tour vehicle operator business began in Hawaii. A one-time \$20.00 fee must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due.
- i. If you checked the box **Liquor**, enter your county liquor license number, the effective date of your license, and check whether you are a manufacturer or wholesaler of liquor. An annual permit fee of \$2.50 is due with your application. Enter \$2.50 in the space provided.
- j. If you checked the box **Cigarette and Tobacco**, check whether you are a dealer or wholesaler of cigarettes or tobacco products. See §245-1, HRS, for the definitions of "dealer" and "wholesaler". An annual license fee of \$2.50 is due with your application. Enter \$2.50 in the space provided.
- k. If you checked the box **Liquid Fuel Distributor**, check all the boxes on this line that apply to your business regarding what you intend to do with any liquid fuel which will be sold or used within Hawaii. Also, answer the three questions that follow. No fee is required.
- l. If you checked the box **Liquid Fuel Retail Dealer**, enter the permit fee of \$5.00 in the space provided.

**TOTAL AMOUNT DUE —**

Add the fees on lines 21a through 21l, and enter the total in this box.

**22. FILING PERIOD FOR —**

**Note:** You may choose a filing period which is more frequent than the period otherwise required, but you may not choose a filing period which is less frequent.

For items (a), (b), and (c) — General Excise, Transient Accommodations, and Rental Motor Vehicle and Tour Vehicle Surcharge Taxes:

Check the MONTHLY filing box if your tax due for the entire year will be more than \$2,000.

**Form BB-1  
Instructions  
(1998)**

Check the **QUARTERLY** filing box if your tax due for the entire year will be \$2,000 or less.

Check the **SEMIANNUALLY** filing box if your tax due for the entire year will be \$1,000 or less.

*NOTE: You may find it convenient to use the same filing period for your G.E., transient accommodations and rental motor vehicle and tour vehicle surcharge taxes.*

- (d) **Employer's Withholding Tax** — Check **MONTHLY** if the total amount of Hawaii income tax withheld from your employees' wages during the year will be more than \$1,000 a year.

Check **QUARTERLY** if the total amount of Hawaii income tax withheld from your employees' wages during the year will not exceed \$1,000 a year.

**23. ACCOUNTING PERIOD —**

**Calendar Year** — If you file your income tax return on a calendar year (January 1 through December 31), check this box.

**Fiscal Year** — If you file your income tax return on other than a calendar year, check this box, and enter the month and day on which your fiscal year ends, using a MM/DD format. For example, a fiscal year ending on March 31 is written as 03/31.

**24. ACCOUNTING METHODS —**

**Cash** — Check this box if you are reporting the income in the period it is received. For example, if you are a monthly filer, you perform a service in March, and you receive payment for that service in May, then as a cash basis taxpayer, you report the income when it is received in May.

**Accrual** — Check this box if you are reporting the income at the time the service, sale, etc. is performed and you have a right to the income rather than when payment is received. In the example above, you would report your income when the service was performed which is in March.

**26. ADDRESS(ES) OF YOUR RENTAL —**

If you are a landlord or owner of transient accommodations, list by island the addresses of your rental real property such as land, buildings, apartments, condominium units, or hotels and other transient lodging. Place a check mark in the "Check if T.A." column if the property is a transient accommodation unit.

If you are the owner of a rental motor vehicle and/or tour vehicle business, list by island the addresses of your business locations. Place a check mark in the "Check if R.V." column if the address is a rental motor vehicle and/or tour vehicle business location.

**ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS NEEDED.**

- 27.** List separately, each branch or place of business that requires a Liquid Fuel Retail Dealer's Permit. **ATTACH A SEPARATE SHEET OF PAPER IF MORE SPACE IS NEEDED.**

**28. PARENT CORPORATION IDENTIFICATION NUMBERS —**

If you are a subsidiary member of a controlled group of corporations, enter the FEIN and G.E. Identification Number of the parent corporation.

**29. HAWAII CONTRACTOR'S LICENSE NUMBER —**

If you are a building contractor, enter your Hawaii contractor's license number issued to you by the Department of Commerce and Consumer Affairs.

**SIGNATURE LINE —**

The application must be signed and dated by an owner, partner or member, corporate officer, or authorized agent (e.g., CPA, attorney, or other person) with a valid power of attorney.

**SUBMITTAL OF FORM —**

If submitting the application and license fee through the mail, please submit the original copy and retain a copy for your records. Processing of the application will take approximately 3 to 4 weeks to complete. Your application will be forwarded to the Unemployment Insurance Division and you should receive unemployment insurance information within one week. Please file your application with the nearest district tax office. See the front cover for the mailing addresses.

If submitting the application in person, a G.E. license/registration number is immediately assigned to walk-in applicants.

**CONTACT INFORMATION —**

For more information contact the appropriate agency in the district in which you do business at the address or telephone number listed on page 5.

---

## General Excise Tax Activities

- |   |   |
|---|---|
| <p><b>1 Wholesaling</b> includes sales of tangible personal property to licensed persons for resale or incorporation into a product or project and sales to certain leasing companies.</p> <p><b>2 Manufacturing</b> includes compounding, canning, preserving, packing, printing, publishing, milling, processing, refining, or preparing for sale, profit, or commercial use, either directly or through the activity of others, in whole or in part, any article, substance, or commodity.</p> <p><b>3 Producing</b> includes fishing and raising or producing of agricultural, animal, or poultry products in their natural state or butchered or dressed, or natural resource products. Also includes the sale of geothermal resources or electrical energy produced by geothermal resources.</p> <p><b>4 Sugar Processing</b> includes sugar, raw or refined, milled or processed by the taxpayer or for the taxpayer by others, and benefit payments received from the U.S. government by any producer of sugar.</p> <p><b>5 Pineapple Canning</b> includes canning of pineapple and pineapple juice by the taxpayer or for the taxpayer by others.</p> <p><b>6 Services Rendered for (or to) an Intermediary</b> includes services ordered by another taxpayer in a service business who act as an intermediary between you and the customer. Also includes services rendered to a manufacturer in the actual manufacture of the finished or saleable product and certain services rendered to cane planters.</p> <p><b>7 Insurance commissions</b> includes commissions received by a licensed solicitor, general agent, or sub-agent that is subject to the Hawaii insurance law.</p> <p><b>8 Retailing</b> includes all sales of tangible personal property not qualified as sales at wholesale (e.g., sales to unlicensed persons and to the customers for their own use or consumption).</p> | <p><b>9 Services including professional</b> includes all activities engaged in for other persons for a consideration which involve the rendering of a service, as distinguished from the sale of tangible property or the production and sale of tangible property, including professional services.</p> <p><b>10 Contracting</b> includes building contractors, land developers, architects, engineers, and pest control operators.</p> <p><b>11 Theater, amusement and broadcasting</b> includes the operation of theaters, opera houses, moving picture shows, vaudeville, amusement parks, dance halls, skating rinks, radio or television broadcasting stations, or other places of amusement offered to the public.</p> <p><b>12 Interest</b> includes interest and any gross income in the nature of interest received or derived from a business activity or from the investment of the capital of a business.</p> <p><b>13 Commissions</b> includes the gross income from activities which consists of commissions. Does not include the rendering of services by an employee to his employer.</p> <p><b>14 Transient Accommodations rentals</b> includes gross income from the furnishing of temporary accommodations in a hotel, or other place in which lodgings are regularly furnished to transients for compensation.</p> <p><b>15 Other rentals</b> includes rental income from real or personal property except the furnishing of transient accommodations.</p> <p><b>16 All others</b> includes all gross income from any business, trade, activity, occupation, or calling not included above.</p> |
|---|---|

Identification No.

U.I. Registration Number

STATE OF HAWAII  
BASIC BUSINESS  
APPLICATION

## TYPE OR PRINT LEGIBLY

1. Type of application ☐ General Excise (G.E.) ☐ Transient Accommodations ☐ Use Tax Only ☐ Cigarette and Tobacco  
☐ Employer's Withholding ☐ G.E. One Time Event ☐ Rental Motor Vehicle & Tour Vehicle ☐ Liquid Fuel Distributor  
☐ Unemployment Insurance ☐ Seller's Collection ☐ Liquor ☐ Liquid Fuel Retail Dealer

2. Taxpayer's/Employer's Name

3. Doing business as (DBA) name

4. Mailing address C/O Street address or P.O. Box City State Zip Code + 4

5. Physical location of business Street address City State Zip Code + 4

6. If no physical business location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii

7. Type of ownership ☐ Sole proprietorship ☐ Corporation ☐ State Agency ☐ Other (Explain)  
☐ Partnership ☐ Federal Agency ☐ City Agency

8. Phone Number Business Fax Residential  
( ) ( ) ( )

9. Taxpayer's Social Security Number 10. Spouse's Social Security Number 11. Federal Employer I.D. Number

12. List of owners, partners, principal corporate officers (Attach a separate sheet of paper if more space is required.)

Social Security Number	Name (Last, First, Middle Initial)	Title	Residential Address	Business/Residential Phone Number
				( )
				( )
				( )

13. a) Did you acquire an existing business? ☐ Yes ☐ No b) Was ☐ all or ☐ part of the business acquired? c) When was it acquired? MO/DAY/YR  
d) Previous owner's/business' name, dba, address, G.E. I.D. No., and U.I. Account No.

14. TYPE OF BUSINESS ACTIVITIES: (Circle all that apply. See Instructions for description of each business activity)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16

Describe fully the type of business activities you are engaged in, concentrating on your principal activity and the product/service. Include the percentage based on gross receipts if you are engaged in more than one type of activity. See Instructions.

15. Number of establishments or branches in Hawaii operated by this employing unit

16. Date business began in Hawaii 17. Date employment began in Hawaii 18. No. of employees on date employment began  
/ / / /19. If no employees, when do you anticipate hiring employees? 20. Date first wages paid in Hawaii  
/ / / / Continue on back of this page.

**CERTIFICATION:** The above statements are hereby certified to be correct to the best of knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature of Owner, Partner or Member, Officer or Agent

Print Name

Title

Date

This Space for Date Received Stamp

## DO NOT WRITE IN THIS SPACE

Type	Number	Date Issued	Effective FYE
Liquor Tax Permit			
Cigarette Tax and Tobacco Tax License			
Liquid Fuel Distributor's License			
Liquid Fuel Retail Dealer's Permit			

21. License/Registration Fee, indicate the appropriate information/fee based on what registration was checked on line 1:

- a. General Excise (G.E.) (See Instructions).....Enter appropriate fee \$ \_\_\_\_\_
- b. G.E. One Time Event (See Instructions) Enter begin date \_\_\_\_ / \_\_\_\_ / \_\_\_\_ .....Enter appropriate fee \_\_\_\_\_
- c. Transient Accommodations, enter begin date \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Check only 1 ☐ \$5.00 (1-5 units) OR ☐ \$15.00 (6 or more units) .....Enter appropriate fee \_\_\_\_\_
- d. Use Tax Only, enter date goods were first imported into Hawaii \_\_\_\_ / \_\_\_\_ / \_\_\_\_ .....No fee required -0-
- e. Employer's Withholding .....No fee required -0-
- f. Unemployment Insurance .....No fee required -0-
- g. Seller's Collection is checked, enter date collection of the Hawaii use tax began \_\_\_\_ / \_\_\_\_ / \_\_\_\_ .No fee required -0-
- h. Rental Motor Vehicle & Tour Vehicle is checked, enter begin date \_\_\_\_ / \_\_\_\_ / \_\_\_\_ .....Enter \$20.00 \_\_\_\_\_
- i. Liquor, enter County Liquor License No. \_\_\_\_\_, effective \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Check ☐ Manufacturer ☐ Wholesaler .....Enter \$2.50 \_\_\_\_\_
- j. Tobacco and Cigarette, check 1 ☐ Dealer ☐ Wholesaler (see section 245-1, HRS for definitions) .....Enter \$2.50 \_\_\_\_\_
- k. Liquid Fuel Distributor, check all that apply regarding what you intend to do with any liquid fuel which will be sold or used within the State. ☐ Produce ☐ Refine ☐ Manufacture ☐ Compound .....No fee required -0-
- Do you intend to import or cause to be imported into the State any liquid fuel and to sell the same therein? ☐ Yes ☐ No
- Do you intend to import or cause to be imported into the State any liquid fuel for your own use? ☐ Yes ☐ No
- Do you intend to acquire liquid fuel from a licensed distributor as a wholesaler and to sell or use the same? ☐ Yes ☐ No
- l. Liquid Fuel Retail Dealer, be sure to complete line 27. ....Enter \$5.00 \_\_\_\_\_

**TOTAL AMOUNT DUE (Add items a through l)**

Pay in U.S. dollars drawn on any U. S. Bank to "HAWAII STATE TAX COLLECTOR"

\$

22. Filing period for:

- (a) General Excise Tax ..... ☐ Monthly ..... ☐ Quarterly ..... ☐ Semiannually
- (b) Transient Accommodations Tax..... ☐ Monthly ..... ☐ Quarterly ..... ☐ Semiannually
- (c) Rental Motor Vehicle and Tour Vehicle Surcharge Tax ..... ☐ Monthly ..... ☐ Quarterly ..... ☐ Semiannually
- For items (a), (b), and (c): Check monthly if you expect to pay more than \$2,000 a year of taxes in the respective taxes;  
Check quarterly if you expect to pay \$2,000 or less a year in the respective taxes; or  
Check semiannually if you expect to pay \$1,000 or less a year in the respective taxes.
- (d) Employer's Withholding Tax..... ☐ Monthly ..... ☐ Quarterly  
Check monthly if you expect to pay more than \$1,000 a year in withholding taxes; or  
Check quarterly if you expect to pay \$1,000 or less a year in withholding taxes
- (e) Unemployment Insurance Contributions ..... ☐ Quarterly (This must be filed on a quarterly basis)
- (f) Liquor Tax ..... ☐ Monthly (This must be filed on a monthly basis)
- (g) Tobacco and Cigarette Taxes ..... ☐ Monthly (This must be filed on a monthly basis)
- (h) Liquid Fuel Taxes..... ☐ Monthly (This must be filed on a monthly basis)

23. Accounting period, check only 1 ☐ Calendar Year (The 12-month period from January 1 to December 31.)  
☐ Fiscal Year ending \_\_\_\_ / \_\_\_\_ (A 12-month period ending the last day of any month other than December.)

24. Accounting methods, check only 1 ☐ Cash (Report income in the period when it was actually or constructively received.)  
☐ Accrual (Report income when you earn it, whether or not you actually receive it.)

25. Do you qualify for a disability exemption? ☐ Yes ☐ No If yes, Forms N-172 and N-857 must be completed and submitted before the \$2,000 exemption of gross income of any blind, deaf, or totally disabled person and rate of 1/2 of 1% on the remaining gross income can be allowed.

26. (a) List by island the address(es) of your rental real property (e.g., land, building, apartments, condominiums, or hotels or other transient lodging).  
(b) List by island the address(es) of your rental motor vehicle and/or tour vehicle business locations.  
(c) If a transient accommodation (T.A.) or a rental motor vehicle or tour vehicle (R.V.) business location, place a check mark in the appropriate column on the right.  
(d) Attach a separate sheet of paper for additional listings.

ADDRESSES

Check if TA      Check if RV

27. For the Liquid Fuel Retail Dealer's Permit, list separately each branch or place of business (Attach a separate sheet of paper if more space is required)
- | Street Address | Island |
|----------------|--------|
|                |        |
|                |        |
|                |        |

28. (a) Parent Corporation's FEIN: \_\_\_\_\_ (b) Parent Corporation's G.E. ID. No.: \_\_\_\_\_

29. Hawaii Contractor's License Number: \_\_\_\_\_

Identification No.

U.I. Registration Number

STATE OF HAWAII  
BASIC BUSINESS  
APPLICATION

## TYPE OR PRINT LEGIBLY

1. Type of application ☐ General Excise (G.E.) ☐ Transient Accommodations ☐ Use Tax Only ☐ Cigarette and Tobacco  
☐ Employer's Withholding ☐ G.E. One Time Event ☐ Rental Motor Vehicle & Tour Vehicle ☐ Liquid Fuel Distributor  
☐ Unemployment Insurance ☐ Seller's Collection ☐ Liquor ☐ Liquid Fuel Retail Dealer

2. Taxpayer's/Employer's Name

3. Doing business as (DBA) name

4. Mailing address C/O Street address or P.O. Box City State Zip Code + 4

5. Physical location of business Street address City State Zip Code + 4

6. If no physical business location in Hawaii, provide the name, address, and telephone number of the individual performing services in Hawaii

7. Type of ownership ☐ Sole proprietorship ☐ Corporation ☐ State Agency ☐ Other (Explain)  
☐ Partnership ☐ Federal Agency ☐ City Agency

8. Phone Number Business Fax Residential  
( ) ( ) ( )

9. Taxpayer's Social Security Number

10. Spouse's Social Security Number

11. Federal Employer I.D. Number

12. List of owners, partners, principal corporate officers (Attach a separate sheet of paper if more space is required.)

Social Security Number	Name (Last, First, Middle Initial)	Title	Residential Address	Business/Residential Phone Number
				( )
				( )
				( )

13. a) Did you acquire an existing business? ☐ Yes ☐ No b) Was ☐ all or ☐ part of the business acquired? c) When was it acquired? MO/DAY/YR  
d) Previous owner's/business' name, dba, address, G.E. I.D. No., and U.I. Account No.

14. TYPE OF BUSINESS ACTIVITIES: (Circle all that apply. See Instructions for description of each business activity)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16

Describe fully the type of business activities you are engaged in, concentrating on your principal activity and the product/service. Include the percentage based on gross receipts if you are engaged in more than one type of activity. See Instructions.

15. Number of establishments or branches in Hawaii operated by this employing unit

16. Date business began in Hawaii  
/ /17. Date employment began in Hawaii  
/ /

18. No. of employees on date employment began

19. If no employees, when do you anticipate hiring employees?

20. Date first wages paid in Hawaii  
/ /

**CERTIFICATION:** The above statements are hereby certified to be correct to the best of knowledge and belief of the undersigned who is duly authorized to sign this application.

Signature of Owner, Partner or Member, Officer or Agent

Print Name

Title

Date

This Space for Date Received Stamp

## DO NOT WRITE IN THIS SPACE

UC-1 Prepared by \_\_\_\_\_ Date \_\_\_\_\_ DCD No. \_\_\_\_\_  
Follow-Up \_\_\_\_\_ Exempt \_\_\_\_\_ Industry Code \_\_\_\_\_  
Office Code \_\_\_\_\_ Contributor Type \_\_\_\_\_ Exemption \_\_\_\_\_  
UC-1 Rec'd \_\_\_\_\_ Status Code \_\_\_\_\_ Registrar \_\_\_\_\_  
Status Date \_\_\_\_\_ Business Type \_\_\_\_\_  
Liable Date \_\_\_\_\_ Wage Rec Type \_\_\_\_\_  
MIFS \_\_\_\_\_ Approved By \_\_\_\_\_  
Other Remarks \_\_\_\_\_



---

## General Excise Tax License Fees for businesses which began before January 1, 1990.

- \$1.00 if you were engaged exclusively in any or all of the following activities: publishing or broadcasting, interstate or foreign commerce, performing construction contracts or furnishing services only for the U.S. federal government, or other activities protected by the U.S. Constitution and federal laws;
- \$2.50 if you were engaged in wholesaling; manufacturing; producing; sugar processing; pineapple canning; intermediary services; insurance commissions; retailing to government agencies, exempt organizations, or other licensed businesses; services to professionals; contracting to government agencies, exempt organizations, or other licensed businesses; theaters, amusement, and broadcasting; interest; commissions; other

real property rentals (except transient rentals); and all others not included under the \$3.00 fee; or

- \$3.00 if you were engaged in retailing or renting tangible personal property to the general public; services to the general public; contracting to the general public; and hotel rentals including transient rentals.

**IMPORTANT:** If you had more than one business activity during the period before January 1, 1990, your fee will be the highest applicable fee. For example, if you have rental activity qualifying for a \$2.50 annual fee and also had retail sales activity requiring a \$3.00 annual fee, your annual fee will be \$3.00.

---

## ADDRESSES AND TELEPHONE NUMBERS

---

### DEPARTMENT OF TAXATION

Website: <http://www.hawaii.gov/tax/tax.html>

OAHU DISTRICT OFFICE  
830 Punchbowl Street  
Honolulu, HI 96813-5094

For tax information:  
(808) 587-4242

Toll free: 1-800-222-3229

Forms By Mail/Fax:  
(808) 587-7572

Toll free: 1-800-222-7572

Recorded Tax Updates:  
(808) 587-1234 and press 7700

HAWAII DISTRICT OFFICE  
State Office Building  
75 Aupuni Street, #101  
Hilo, HI 96720-4245  
Telephone: (808) 974-6321

MAUI DISTRICT OFFICE  
State Office Building  
54 S. High Street  
Wailuku, HI 96793-2198  
Telephone: (808) 984-8500

KAUAI DISTRICT OFFICE  
State Office Building  
3060 Eiwa Street, #105  
Lihue, HI 96766-1889  
Telephone: (808) 274-3456

---

### INTERNAL REVENUE SERVICE

Website: <http://www.irs.ustreas.gov/>

**Hawaii District Office**  
Prince Kuhio Federal Building  
300 Ala Moana Boulevard, Room 1002  
Honolulu, HI 96813  
Telephone:

Federal Tax Information: Toll Free 1-800-829-1040  
Federal Tax Forms: Toll Free 1-800-829-3676

---

### DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS

Website: <http://www.hawaii.gov/dcca/dcca.html>

**Business Registration Division**  
1010 Richards Street  
P.O. Box 40  
Honolulu, HI 96810  
Telephone: (808) 586-2727

**Professional & Vocational Licensing Division**  
1010 Richards Street  
P.O. Box 3469  
Honolulu, HI 96801  
Telephone: (808) 586-3000 (Licensing Branch)

---

### DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS

Website: <http://www.aloha.net/~edpsol/>

#### Unemployment Insurance Division

OAHU & MAINLAND  
830 Punchbowl St., #437  
Honolulu, HI 96813  
Telephone: (808) 586-8913  
(808) 586-8914

HAWAII  
777 Kilauea Ave., #122  
Hilo, HI 96720  
Telephone: (808) 974-4086

MAUI  
54 S. High St., #201  
Wailuku, HI 96793  
Telephone: (808) 984-8410

KAUAI  
3100 Kuhio Hwy C12  
Lihue, HI 96766  
Telephone: (808) 274-3025

#### Disability Compensation Division

OAHU  
P.O. Box 3769  
Honolulu, HI 96812-3769  
Telephone: (808) 586-9188 (TDI)  
(808) 586-9161 (WC)  
(808) 586-9191 (PHC)

HAWAII  
State Office Building  
75 Aupuni St.  
Hilo, HI 96720  
Telephone: (808) 974-6469

WEST HAWAII  
P.O. Box 49  
Ashikawa Building  
Kealahou, HI 96750  
Telephone: (808) 322-2775

MAUI  
State Office Building, #2  
2264 Aupuni Street  
Wailuku, HI 96793  
Telephone: (808) 243-5322

KAUAI  
State Office Building  
3060 Eiwa Street  
Lihue, HI 96766  
Telephone: (808) 274-3351

---

### DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

Website: <http://www.hawaii.gov/dbedt/>

**Business Action Center**  
1130 N. Nimitz Highway, Suite A-254  
Honolulu, HI 96817  
Telephone: (808) 586-2545 Toll Free Interisland: 1-800-468-4644